

# **Exhibit 26**

## **LBKG 2006-06-26 nr 725**

### **Kommuneskatteloven**

#### **§ 14**

Som senest ændret ved: **L 2006 495 § 1 stk. 1 nr. 14** og **L 2006 495 § 1 stk. 1 nr. 15**

**I kraft: 2007-01-01**

For opkrævning af kommunal indkomstskat af personer samt af kirkeskat gælder de i [kildeskatteloven](#) indeholdte bestemmelser.<sup>(36)</sup>

#### **Virkningsnoter**

[Lov nr. 495 af 7. juni 2006](#) om ændring af lov om kommunal indkomstskat (Omlægning og forenklinger i indkomstskattereglerne som led i udmøntning af aftalen om en kommunal finansieringsreform), hvis [§ 1](#) ændrer i § 1, stk. 1, ændrer i § 1, stk. 2, ophæver § 1, stk. 3, ændrer i § 2, stk. 1, 1. pkt., ændrer i § 2, stk. 2, 1. pkt., ændrer i § 2, stk. 3, 4. pkt., ændrer i § 2, stk. 4, 1. pkt., ændrer i § 2, stk. 6, 1. pkt., ændrer i § 2, stk. 6, 2. pkt., ændrer i § 2, stk. 7, 1. pkt., ændrer i § 3, stk. 1, 1. pkt., ændrer "kirkelige afgifter" til "kirkeskat" overalt i loven, ophæver § 3, stk. 2, 3. pkt., nyaffatter § 6, ophæver §§ 6 a og 7 a, nyaffatter § 7, nyaffatter § 9, nyaffatter § 11, ændrer "de kirkelige afgifter" til "kirkeskat" overalt i loven, ændrer i § 14, nyaffatter § 15, nyaffatter § 16, ophæver §§ 16 a og 16 b, ændrer i § 17, ophæver § 17 a og ophæver § 17 d, indeholder følgende ikrafttrædelsesbestemmelser:

#### **§ 2.**

*Stk. 1.* Loven træder i kraft den 1. januar 2007.

*Stk. 2.* §§ 6 og 7 i lov om kommunal indkomstskat som affattet ved denne lovs § 1, nr. 9 og 11, finder anvendelse fra dagen efter bekendtgørelsen i Lovtidende.

*Stk. 3.* § 11, stk. 1–3, i lov om kommunal indkomstskat som affattet ved denne lovs § 1, nr. 13, finder anvendelse fra og med fordelingen af kommunale andele af selskabsskatter vedrørende indkomståret 2005. Efterreguleringer af fordeling af kommunale andele af selskabsskatter vedrørende indkomståret 2004 og tidligere indkomstår sker efter reglerne i §§ 10–13 i lov om kommunal indkomstskat, jf. [lovbekendtgørelse nr. 199 af 24. marts 2003](#), med de ændringer, der følger af § 1 i [lov nr. 1430 af 22. december 2004](#) og § 10 i [lov nr. 404 af 8. maj 2006](#).

#### **§ 3.**

*Stk. 1.* For skatteåret 2007 reguleres fastsættelse af udskrivningsprocenten efter § 1 i lov om begrænsninger i den kommunale skatteudskrivning for 2007 og regulering af de kommunale bidrag til regionerne i 2007.

Stk. 2. Fremkommer der ved beregning af udskrivningsprocenten for 2008 flere decimaler, afrundes udskrivningsprocenten til en decimal. Hvis den anden decimal er 5 eller mere, forhøjes den første med 1, og den anden og efterfølgende decimaler bortfalder. Hvis den anden decimal er 4 eller mindre, bortfalder den anden og efterfølgende decimaler.

Stk. 3. Kommunale andele af afgifter af pensionsordninger m.v. indbetalt før den 1. januar 2007 afregnes til staten.

Stk. 4. Indenrigs- og sundhedsministeren fastsætter regler for afregning til kommunerne af kommunale andele af selskabsskatter vedrørende indkomstårene 2004, 2005 og 2006 samt efterreguleringer vedrørende tidligere indkomstår for kommuner, der pr. 1. januar 2007 er blevet delt.

## Karnovs noter

### 36)

Jf. navnlig [kildeskattelovens](#) afsnit V og VII.

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## Forarbejder

L 2006-06-07 nr 495 Ændring af lov om kommunal indkomstskat (Omlægning og forenklinger i indkomstskattereglerne som led i udmøntning af aftalen om en kommunal finansieringsreform)

§1.1.NR14

§1.1.NR15

+ Vis forarbejder

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L 1996-12-27 nr 1219 Ændring af forskellige skattelove, lov om tilskud til afvikling af studiegæld og om eftergivelse af studiegæld og lov om kommunal indkomstskat (Ændringer som følge af afskaffelse af formueskatten m.v.)

§26

+ Vis forarbejder

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L 1969-03-29 nr 134 Ændring af lov om kommunal indkomstskat

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## Time Travel™

Sammenlign versioner

### Versioner af § 14

2007-01-01

2003-03-24 – LBKG 2003-03-24 nr 199 Kommuneskattelov

**LBKG 2006-06-26 no 725**

**Municipality Tax**

**§ 14**

As last amended by: **L 2006 495 § 1 paragraph. 1 no. 14 and L 2006 495 § 1 paragraph. 1 no. 15**

**Effective: 2007-01-01**

For the collection of municipal income tax on persons and on church tax, the provisions contained in the withholding tax law are applied. (36)

**Effect Notes**

Act no. 495 of June 7, 2006 amends the Municipal Income Tax Act (Transition towards the simplification of the income tax rules as part of the agreement on municipal financing reform), where §1 paragraph 1 is changed, § 1, paragraph 2 is changed, § 1, paragraph 3 is repealed, the first sentence in § 2 paragraph 1 is changed, the first sentence is § 2, paragraph 2 is changed, the 4<sup>th</sup> sentence in § 2, paragraph 3 is changed, the first sentence in § 2, paragraph 4 is changed, the first and second sentence in § 2 paragraph 6 is changed, the first sentence in § 2, paragraph 7 is changed, the first sentence in § 3, paragraph 1 is changed, the term "ecclesiastical taxes" is replaced with "church tax" throughout the law, the third sentence in § 3, paragraph 2 is repealed, § 6 has new wording, §§6 a and 7 a are repealed, § 7 has new wording, § 9 has new wording, § 11 has new wording, the term "church fees" is replaced with "church taxes" throughout the law, § 14 is amended, §§ 15 and 16 have new wording. §§16 a and 16 b are repealed, § 17 is amended, §§ 17 a and 17 d are repealed, commencing the following provisions:

**§ 2.**

*Paragraph. 1.* The law goes into effect on January 1, 2007.

*Paragraph. 2.* §§ 6 and 7 of the Municipal Income Tax Act as drafted in § 1, nos. 9 and 11 of this Act, shall apply from the day following the announcement in the Lovtidende (publication name meaning Law Gazette).

*Paragraph. 3.* § 11, paragraphs 1-3, in the Municipal Income Tax Act as written in § 1, no. 13 of this Act, applies from the time of the distribution of municipal shares of corporate taxes stemming from income generated in the year 2005. Post-adjustments to the distribution of municipal shares of corporate taxes related to the 2004 income year and previous income years are made in accordance with the rules set forth in §§ 10-13 of the Municipal Income Tax Act, see Consolidated Act No. 199 of March 24, 2003, with the amendments to § 1 of Act No. 1430 on December 22, 2004 and to § 10 of Act No. 404 on May 8, 2006.

### § 3.

Paragraph. 1. For the fiscal year 2007, the discharge percentage is determined pursuant to § 1 of the Act which imposes restrictions on municipal tax write-offs for the year 2007 and which regulates municipal contributions to the regions in 2007.

*Paragraph. 2.* When calculating the discharge percentage for 2008, and several decimals exist, the percentage is rounded to one decimal. If the second decimal is 5 or more, the first one is increased by 1, and the second and subsequent decimals are removed. If the second decimal is 4 or less, the second and subsequent decimals are removed.

*Paragraph. 3.* Municipal taxes on pensions, etc paid before January 1, 2007 is settled in favor of the state.

*Paragraph. 4.* The Ministries of the Interior and of Health set the allocation rules of municipal shares of corporate taxes to municipalities as related to the income years 2004, 2005 and 2006 as well as post-adjustments related to previous income years. January 1, 2007 has been shared.

### Karnov's notes

36)

Cf. in particular the withholding tax law sections V and VII.

### Citations

**L 2006-06-07 no 495** Amendment of the municipal income tax law (Revenue and simplifications to the income tax rules as per the agreement on municipal financing reform)

**§1.1.NR14**

**§1.1.NR15**

+ View citations

**L 1996-12-27 no 1219** Changing different tax laws, laws on subsidies for the settlement of student loans and the cancellation of student loans and the law on municipal income tax (Changes due to the abolition of wealth taxes etc.)

**§26**

+ View citations

**L 1969-03-29 no 134** Amendment of municipal income tax law

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Compare versions

**Versions of § 14**

**2007-01-01**

**2003-03-24** - LBKG 2003-03-24 no 199 Municipal tax